

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
AMENDING RULE 12D-8.0064

12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.

(1) through (3)(c) No change.

(d) In the case of the homestead property assessment increase limitation, the unpaid taxes shall be the taxes on the amount of the difference between the assessed value and

1. the just value for each year

a. in a year in which the homestead was initially removed, or

b. in a year following a change of ownership under section 193.155, F.S., or

c. in a year following a change of ownership or control under section 193.1554 or section 193.1555, F.S., or

d. in a year following a qualifying improvement under section 193.1555, F.S.

2. In other years, the assessed value as limited by sections 193.1554 or 193.1555, F.S.

Where a person entitled to the homestead exemption inadvertently receives the homestead property assessment increase limitation following a change of ownership, the person shall not be required to pay the unpaid taxes, penalty and interest. Where a person is improperly granted a homestead property assessment increase limitation under section 193.155, F.S., due to a clerical mistake or omission by the property appraiser, the lien shall include the unpaid taxes but not penalty and

interest.

(e) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 193.1554, 193.1555, 196.011, 196.161 FS. History—New 12-27-94, Amended 12-28-95, 9-19-17, xx-xx-xx.